

**U.S. Government Standard General Ledger
Summary of Changes**

<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
I/II	<i>USSGL Chart of Accounts and Descriptions:</i>	
	SGL Account	
	3100	Revised title and definition
	3101	Added
	3102	Added
	3103	Added
	3106	Added
	3107	Added
	3109	Added
	3320	Deleted
	5700	Revised definition
III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	A104	Revised description and comment Deleted cr 3100, Added cr 3101
	A106	Revised comment Deleted dr 3100, Added dr 3106
	A108	Deleted
	A110	Revised description, comment, transaction origin Deleted cr 3100, Added cr 3101
	A112	Deleted dr 3100, Added dr 3106 Revised transaction origin
	A130	Deleted dr 3100, Added dr 3106
	A132	Deleted dr 3100, Added dr 3106
	A136	Deleted dr 3100, Added dr 3106
	A146	Revised comment
	A170	Deleted cr 3100, Added cr 3101
	A214	Revised comment Deleted dr 3100, Added dr 3103
	A220	Revised comment Deleted cr 3100, Added cr 3102
	A226	Revised comment Deleted dr 3100, Added dr 3103
	A228	Revised comment Deleted cr 3100, Added cr 3102
	A230	Revised comment Deleted dr 3100, Added dr 3103
	A232	Revised comment Deleted cr 3100, Added cr 3102
	A246	Revised comment Deleted cr 3100, Added cr 3102
	A248	Revised comment Deleted dr 3100, Added dr 3103

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III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	A250	Deleted cr 3100, Added cr 3102
	A252	Deleted dr 3100, Added dr 3103
	A254	Deleted dr 3100, Added dr 3103
	A256	Revised description and comment Deleted dr 3100, Added dr 3103
	A257	Added
	A308	Revised title - account 4871
	B102	Revised comment
	B105	Revised comment
	B106	Revised comment
	B107	Revised comment
	B108	Revised comment
	B118	Revised comment
	B130	Revised comment
	B134	Revised comment Deleted dr 3100, Added dr 3107
	B302	Revised comment
	B304	Revised comment
	B306	Revised comment
	B322	Revised comment
	B332	Revised comment
	B334	Revised comment
	B404	Revised comment
	C132	Revised comment
	C134	Revised comment
	C136	Revised comment
	C138	Revised comment
	C206	Revised comment
	D102	Revised comment
	D106	Revised comment
	D114	Revised comment
	D116	Revised comment
	D120	Revised title - account 4871
	D126	Revised comment
	D132	Revised comment Revised title - account 4871
	D134	Revised title - account 4871
	D302	Revised description, comment; Added dr 4610 and cr 4700
	D402	Revised comment
	D404	Revised comment
	D406	Revised comment
	D408	Revised comment

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<u>Section</u>	<u>Item Changed</u>	<u>Change</u>
III	<i>USSGL Account Transactions:</i>	
	Account Transaction	
	D410	Revised comment
	D616	Revised comment
	F106	Revised description and comment Deleted dr 3100, Added dr 3106
	F107(new)	Added
	F107	Revised to F108 Revised description Deleted dr 3100, Added dr 3101
	F108	Revised to F109 Revised comment
	F120	Revised description Deleted dr 3100, Added dr 3106
	F122	Deleted dr 3100, Added dr 3106
	F128	Revised description and comment Deleted cr 4350 and pair dr 3100/cr 1010 Deleted cr 3100, Added cr 3107
	F227	Revised title - account 4871
	F233	Added
IV	<i>USSGL Attributes:</i>	
	<u>Definitions:</u>	Revised Attribute Domain Values for Year_of_Budget Auth Page IV-50 Revised Attribute Domain Values for Borrowing Source Page IV-50 Revised Attribute Domain Values for Advance Flag Page IV-50 Revised Deficiency Flag Attribute Definition Page IV-51 Revised – Detailed Financial Information – Bolded Attribute Titles and Domain Values Pages IV-47-51
	<i>Fiscal 2002 FACTS II Attribute Table:</i>	
	Deleted USSGL Account 1618	Page IV-55
	Deleted Footnote Indicator “2” for Column Heading - “Transaction Partner” Attribute	Page IV-55 thru 61
	Deleted Attribute Titles and Domain Values	Page IV-62